

Court No. - 22

Case :- SALES/TRADE TAX REVISION No. - 21 of 2023

Revisionist :- M/S Triveni Household Items Mfg Pvt. Ltd., Thru. Its Authorized Representative

Opposite Party :- The Commissioner, Commercial Tax U.P. Gomti Nagar Lko.

Counsel for Revisionist :- Amit Harsh Sinha, Prabhat Kumar

Counsel for Opposite Party :- C.S.C.

Hon'ble Manish Mathur, J.

Heard learned counsel for revisionist and learned State counsel for respondent.

Revision has been filed against impugned order dated 04.01.2023 passed in Appeal No.162 of 2021 for assessment year 2014-15 regarding assessment order dated 09.03.2018.

Admit on the following substantial questions of law:

(i) Whether the Tribunal erred in only reducing the additional entry tax liability of the revisionist without considering whether liability for additional entry tax against the revision was at all impossible ?

(ii) Whether the learned Tribunal is justified not providing opportunity or notice to the Revisionist before creating additional Entry Tax liability against the revisionist ?

Learned counsel for respondent prays for and is granted four weeks' time to file response.

It is submitted by learned counsel for revisionist that 10% of the liability has already been deposited by revisionist before authority concerned.

List in the week commencing 17.04.2023 along with SALES/TRADE TAX REVISION No. - 20 of 2023.

In view of aforesaid, until further order of this Court, the operation of judgement and order dated 04.01.2023 passed in Appeal No.162 of 2021 and assessment order dated 09.03.2018 shall remain stayed.

Order Date :- 17.3.2023

Subodh/-